



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061  
1-916-274-3270 • FAX 1-916-285-0132  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

MALIA M. COHEN, CHAIR  
Second District, San Francisco

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MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

February 8, 2022

No. 2022/008

TO COUNTY ASSESSORS:

**REPORT ON 2021 STATE-ASSESSED PROPERTY APPEALS**

The enclosed report shows the impact of the State Board of Equalization's (Board) action on state-assessed property appeals during 2021. This report complies with the periodic report requirement of Revenue and Taxation Code section 744, and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, and the counties impacted. It also includes those assessees whose original Board-adopted value was not adjusted on appeal.

If you have any questions about the report or would like to discuss any of these decisions in more detail, please telephone the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:sb  
Enclosure

# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 1 Alameda	County 2 Alpine	County 3 Amador	County 4 Butte	County 5 Calaveras	County 6 Colusa
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						X
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000						
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X	X	X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000						
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000				X		X
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000		X	X		X	
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000						
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000						
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000						
14	SAU21-021	1132	CCFC Sutter Energy, LLC	\$72,300,000	\$72,300,000						
15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000						
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000						
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000						
19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000						
20	SAU21-028	1151	Russell City Energy Company, LLC	\$364,400,000	\$364,400,000	X					
24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000	X					
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300						
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400						
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000	X					
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000	X					
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

<sup>1</sup> Value includes penalty where applicable

EAU = Escaped Assessment Unitary

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SAU = State Assessment Unitary

# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 7 Contra Costa	County 8 Del Norte	County 9 El Dorado	County 10 Fresno	County 11 Glenn	County 12 Humboldt
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000	X					
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000				X		
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X		X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000				X		
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000			X			
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000						
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000	X					
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000						
14	SAU21-021	1132	CCFC Sutter Energy, LLC	\$72,300,000	\$72,300,000						
15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000						
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000						
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000						
19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000						
20	SAU21-028	1151	Russell City Energy Company, LLC	\$364,400,000	\$364,400,000						
24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000	X					
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300						
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400						
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000	X			X		
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000	X		X			
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000	X					

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# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 13 Imperial	County 14 Inyo	County 15 Kern	County 16 Kings	County 17 Lake	County 18 Lassen
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000						
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000			X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000	X	X	X	X		
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000						
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000						
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000						
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000			X			
14	SAU21-021	1132	CCFC Sutter Energy, LLC	\$72,300,000	\$72,300,000						
15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000						
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000						
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000						
19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000						
20	SAU21-028	1151	Russell City Energy Company, LLC	\$364,400,000	\$364,400,000						
24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000						
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300						
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400						
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000			X	X		
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000	X		X			
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

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# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 19 Los Angeles	County 20 Madera	County 21 Marin	County 22 Mariposa	County 23 Mendocino	County 24 Merced
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000			X			
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000		X				
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000		X	X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000	X	X				
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000						
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000						
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000						
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000						
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15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000						
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000						
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19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000						
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24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000	X					
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300	X					
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400	X					
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000	X	X				X
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000	X		X			
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

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# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 25 Modoc	County 26 Mono	County 27 Monterey	County 28 Napa	County 29 Nevada	County 30 Orange
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000						
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X		X	X	X	
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000	X	X				X
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000						
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
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12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000						
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16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
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19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000						
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24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000						
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28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000			X	X		
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000			X	X	X	X
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 31 Placer	County 32 Plumas	County 33 Riverside	County 34 Sacramento	County 35 San Benito	County 36 San Bernardino
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000						
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X	X		X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000			X	X		X
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						X
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000				X		
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000						
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17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000			X			
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000						
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25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
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29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000				X	X	X
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31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

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1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000		X				
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X	X	X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000	X	X				X
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
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28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000			X	X	X	X
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000	X	X	X	X	X	X
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

<sup>1</sup> Value includes penalty where applicable

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# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 43 Santa Clara	County 44 Santa Cruz	County 45 Shasta	County 46 Sierra	County 47 Siskiyou	County 48 Solano
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000						X
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X	X	X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000						
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						X
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000						
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000						
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000						
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000						
14	SAU21-021	1132	CCFC Sutter Energy, LLC	\$72,300,000	\$72,300,000						
15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000	X					
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000						
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000						
19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000	X					
20	SAU21-028	1151	Russell City Energy Company, LLC	\$364,400,000	\$364,400,000						
24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000	X					
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300						
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400						
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000	X					X
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000	X	X				
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

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# 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 49 Sonoma	County 50 Stanislaus	County 51 Sutter	County 52 Tehama	County 53 Trinity	County 54 Tulare
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000						
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000						
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000						
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X	X	X	X	X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000						X
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000						
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000						
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000						
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000						
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000						
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000						
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000						
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000						
14	SAU21-021	1132	CCFC Sutter Energy, LLC	\$72,300,000	\$72,300,000			X			
15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000						
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000						
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000						
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000						
19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000						
20	SAU21-028	1151	Russell City Energy Company, LLC	\$364,400,000	\$364,400,000						
24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000						
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000						
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300						
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400						
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000						
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000						X
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000		X				
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000						

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## 2021 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value <sup>1</sup>	Board-Adopted Value <sup>1</sup> After Appeal	County 55 Tuolumne	County 56 Ventura	County 57 Yolo	County 58 Yuba
1	SAU21-030	0104	Central Valley Gas Storage LLC	\$29,800,000	\$26,900,000				
2	SAU21-014	0119	Trans Bay Cable LLC	\$537,800,000	\$524,800,000				
3	SAU21-035	0121	Gill Ranch Storage, LLC	\$22,300,000	\$18,800,000				
4	SAU21-017	0135	Pacific Gas and Electric Company	\$36,074,800,000	\$35,862,100,000	X		X	X
5	SAU21-007	0148	Southern California Edison Company	\$31,125,300,000	\$31,125,300,000	X	X		
6	SAU21-003	0191	Arizona Public Service Company	\$1,837,000	\$1,670,000				
7	SAU21-036	0195	Wild Goose Storage, LLC	\$127,300,000	\$127,300,000				
8	SAU21-034	0198	Lodi Gas Storage, LLC	\$70,700,000	\$65,400,000				
9	SAU21-008	0327	Volcano Telephone Company	\$40,150,000	\$36,500,000				
10	SAU21-005	1115	GenOn California South LP - Ormond Beach	\$239,900,000	\$175,400,000		X		
11	SAU21-006	1117	GenOn California South LP - Ellwood	\$4,378,000	\$3,980,000		X		
12	SAU21-022	1128	Delta Energy Center, LLC	\$132,600,000	\$132,600,000				
13	SAU21-027	1131	Pastoria Energy Facility, LLC	\$321,000,000	\$321,000,000				
14	SAU21-021	1132	CCFC Sutter Energy, LLC	\$72,300,000	\$72,300,000				
15	SAU21-025	1133	Metcalf Energy Center, LLC	\$165,300,000	\$165,300,000				
16	SAU21-026	1134	Otay Mesa Generating Company, LLC	\$266,200,000	\$266,200,000				
17	SAU21-029	1141	Indigo Generation, LLC	\$23,000,000	\$21,200,000				
18	SAU21-033	1142	Larkspur Energy, LLC	\$18,900,000	\$17,600,000				
19	SAU21-024	1143	Los Esteros Critical Energy Facility, LLC	\$200,700,000	\$200,700,000				
20	SAU21-028	1151	Russell City Energy Company, LLC	\$364,400,000	\$364,400,000				
24	SAU21-020	7732	NTT America, Inc.	\$25,520,000	\$23,200,000				
25	SAU21-032	7757	U.S. TelePacific Corp.	\$122,900,000	\$110,000,000				
26	SAU21-002	8031	Backbone Communications, Inc.	\$22,330	\$20,300				
27	SAU21-009	8076	OPEX Communications, Inc.	\$38,280	\$22,400				
28	SAU21-016	8093	Extenet Systems (California) LLC	\$251,600,000	\$244,100,000				
29	SAU21-019	8116	PC Landing Corp.	\$10,428,000	\$9,480,000		X	X	
30	SAU21-015	8169	Crown Castle Fiber, LLC	\$751,700,000	\$745,800,000		X	X	
31	SAU21-001	8212	Ridge Communications, Inc.	\$489,500	\$445,000				

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